

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NORTH DAKOTA  
SOUTHWESTERN DIVISION**

Virgil Wilkinson, Charles Wilkinson,	)	
Alva Rose Hall, Wilbur D. Wilkinson,	)	
for themselves and as heirs of Ernest	)	Civil No. 1:03-cv-002
Wilkinson, Mollie Wilkinson, Harry	)	
Wilkinson, and Virginia Wilkinson,	)	<b><u>ORDER GRANTING MOTION TO</u></b>
	)	<b><u>COMPEL TAXPAYER RETURN</u></b>
Plaintiffs,	)	<b><u>INFORMATION</u></b>
	)	
-vs-	)	
	)	
United States of America,	)	
	)	
Defendant.	)	

UPON motion of the United States to compel taxpayer information, the Court finds that the disclosure of the taxpayer information of Ernest and/or Mollie Wilkinson is authorized pursuant to 26 U.S.C. §6103(e)(3) since the plaintiffs are heirs at law, next of kin, or beneficiaries under the Ernest and/or Mollie Wilkinson wills, and that they have a material interest in the taxpayer information by virtue of the damage claims in the present lawsuit;

Now upon all the files, records, and findings contained herein,

**IT IS HEREBY ORDERED:**

1. That the motion to compel taxpayer return information is granted;
2. That the requirements of 26 U.S.C. §6103(e)(3) are satisfied;
3. That Wilbur Wilkinson, as a representative of the plaintiffs, is hereby authorized and directed to immediately execute Form 8821 and return it to the United States;
4. That the IRS is authorized pursuant to 26 U.S.C. §6103(e)(3) to release the taxpayer information to Wilbur Wilkinson by sending it to his attorney, John Mahoney, Mahoney & Mahoney, P. O. Box 355, Center, ND 58530; and

5. Mr. Mahoney is directed to send the taxpayer information to the United States.

Dated this 17<sup>th</sup> day of April, 2007.

/s/ Charles S. Miller, Jr.

Charles S. Miller, Jr.

United States Magistrate Judge